(b) if so, by when such a Cell is proposed to start functioning; and

(c) if not, the reasons therefor?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) No, Sir.

(h) Does not arise.

(c) A Finance Commission Division is already functioning in the Ministry of Finance.

2051. *[Transferred to the ISth March,* 1988].

Amendment of Central Sales Tax Act

2052. SHRI M. A. BABY; Will the Minister of FINANCE be pleased to state;

(a) whether the Central Government have taken notice Of the fact that Kerala State has suffered a loss of rupees five hundred crores during the past decade due to the amendment to the Central Sales Tax Act, 1976 which provides for the exemption of the penultimate purchase or sale in the course of export or import from State taxation;

(b) whether Government have received any representation from Kerala on this account; .

(c) whether Government are aware of the assurance made on the floor of Parliament by the late Prime Minister, Smt. Indira Gandhi that Kerala would be suitably compensated for its loss;

(d) if so, what steps have been taken by the Central Government to implement the above promise; and

(e) whether there is any proposal to amend the Central Sales Tax Act, 1976 in order to undo the harm?

THE MINISTER OF STATE IN THE DEPARTMENT OF EXPENDITURE IN THE MINISTRY OF FINANCE (SHRI B. K. GADHVI): (a) and (b) Government of India amended tbe Central Sales Tax Act, 1956 on September 9, 1976 providing for exemption of the sale prior to export of goods out of India from Central sales Tax. Government of Kerala has been representing from time to time that it has suffered a loss of Rs. 500 crores from 1976-77 onwards oa this account and seeking compensation from the Central Government.

(c) to (e) Representations made by Government of Kerala have been considered and rejected since Central Govrnment is competent to amend tax laws for which powers have been granted under the Constitution. The resources positio$_n$ of Kerala is being kept in view while computing Central assistance due to the State on different accounts.

किसानों पर कर

2053. **श्री मीर्जा इर्शाद बेग** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि :

(क) क्या सरकार किसानों पर अन्य कोई अतिरिक्त कर लगाने के विचार का समर्थन करती है ;

(ख) क्या इस संबंध में कोई अभ्यावेदन/सुझाव प्राप्त हुए हैं ; यदि हां, तो किनसे ; और

(ग) उसका मुख्य सारांश क्या है और उस पर सरकार ने क्या निर्णय लिया है ?

वित्त मंत्रालय में राजस्व विभाग में राज्य मंत्री (श्री अजीत पांजा) : (क) इस समय केन्द्रीय सरकार द्वारा कृषि आय पर कोई कर नहीं लगाया जाता है। अतः अन्य कोई अतिरिक्त कर लगाने का प्रश्न ही नहीं उठता है।

(ख) और (ग) विभिन्न संस्थाओं से ऐसे कई सुझाव प्राप्त हुए हैं जिन में कृषि आय पर कर लगाने का प्रस्ताव किया गया है। फिलहाल, सरकार का कृषि आय पर कोई कर लगाने का विचार नहीं है।